CHAPTER 44

DECEDENT'S PERSONAL PROPERTY TAX CERTIFICATE H.F. 243

AN ACT repealing the requirement to file a certificate of the county treasurer of payment of personal property taxes due on the estate of a decedent.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 633.479, Code 1983, is amended to read as follows:

633.479 DISCHARGE. Upon final settlement of an estate, an order shall be entered discharging the personal representative from further duties and responsibilities. The order approving the final report shall constitute a waiver of the omission from the final report of any of the recitals required in section 633.477.

An order approving the final report and discharging the personal representative shall not be required if all distributees otherwise entitled to notice are adults, under no legal disability, have signed waivers of notice as provided in section 633.478, have signed statements of consent agreeing that the prayer of the final report shall constitute an order approving the final report and discharging the personal representative, and if such the statements of consent are dated not more than thirty days prior to the date of the final report, and if compliance with the provisions of sections 422.27, and 450.58, and 633.474, have been fulfilled and receipts and certificates are on file. In such those instances final order shall not be required and the prayer of the final report shall be considered as granted and shall have the same force and effect as an order of discharge of the personal representative and an order approving the final report. The clerk shall comply with section 633.480 with respect to issuing a change of title.

Sec. 2. Section 633.474, Code 1983, is repealed.

Approved April 29, 1983

CHAPTER 45

BIDS FOR SOIL CONSERVATION PRACTICES CONSTRUCTION $H.F.\ 199$

AN ACT to provide that a person who is required by a soil conservation district to institute soil and water conservation practices or erosion control practices may be required to submit to the district three bids from contractors.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 467A.44, subsection 3, Code 1983, is amended by adding the following new lettered paragraph:

NEW LETTERED PARAGRAPH. May require that a person under an order to employ soil and water conservation practices or erosion control practices submit up to three bids to the commissioners for the work and provide an explanation to the commissioners if a bid other than the lowest bid has been selected by that person.

Approved April 29, 1983